



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20005

INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

June 3, 2019

Emma Best
MuckRock News
DEPT MR 74281
411A Highland Avenue
Somerville, Massachusetts 02144-2516

Dear Ms. Best:

This is in response to your Freedom of Information Act (FOIA) request, dated May 29, 2019, seeking access to records maintained by the Treasury Inspector General for Tax Administration (TIGTA). We received your request on May 29, 2019; however, we are unable to process the enclosed request at this time.

TIGTA is authorized to release documents in response to a valid FOIA request, i.e., one that satisfies the requirements set forth in the FOIA and Treasury regulations found at 31 C.F.R. § 1.1. Your request must include all of the following information for it to be valid for processing by our Office. The items marked below were omitted from your request:

- ☐ Specifically state you are making a FOIA request.
- ☐ Sign the FOIA request.
- ☒ Reasonably describe the records being requested as specifically as possible. You should provide names, subject matter, location, and years at issue pertaining to the requested documents. You may attach copies of any correspondence pertaining to the documents you are requesting to assist us in locating the records.

Your request is very broad and would entail the collection of voluminous records. Examples of information and/or data already available can be found in the FOIA Library at http://www.treasury.gov/tigta/important_foia_err.shtml (e.g. [Calendar Year 2008-2012 Data on Closed Investigations](#) or [Semiannual Reports](#)) If you wish, we can discuss via telephone the information you are seeking to clarify and/or narrow the scope.

- ☐ **Establish your right to receive the requested records.** To protect the confidentiality of tax information and/or prevent an unwarranted invasion of

personal privacy, you must establish your right to receive the requested documents by:

- ☐ Providing a photocopy of an identifying document **bearing your signature** (such as a driver's license, identification badge, or passport), or a notarized statement swearing to or affirming your identity, or a signed and dated sworn statement as to your identity, under penalty of perjury (Example: *I declare under penalty of perjury of the laws of the United States that the foregoing is true and correct. Date Executed: I am [print your name]. Signature:*).
- ☐ Providing an official document showing proof of entitlement as the sole proprietor, member of partnership, corporate officer, shareholder, etc., if requesting the records of a business.
- ☐ Obtaining the following documentation **from your client**:
 - ☐ A photocopy of an identifying document bearing his/her signature (driver's license, identification badge, or passport), or a notarized statement from your client swearing to or affirming his/her identity, or a signed and dated sworn statement from your client as to his/her identity, under penalty of perjury (see example above).
 - ☐ A signed statement from your client authorizing you to receive copies of specific TIGTA records on his/her behalf pursuant to the FOIA.
- ☐ Cite your firm agreement to pay FOIA processing fees for search, copy, and review as applicable to your requester category. You may state the upper limit you are willing to pay, but the amount cannot be less than \$25. For most categories of requesters, there is no charge if duplication is less than 100 pages and the search time is less than two (2) hours.
- ☐ To qualify for a fee waiver, you will need to provide a written justification demonstrating how disclosure of the requested information is in the public interest because it is likely to contribute significantly to public's understanding of the operations and activities of the government and is not primarily to satisfy a commercial interest. Our decision to grant or deny your fee waiver request will be made in writing before we process your request for documents.

Please mail or deliver your request to:

Treasury Inspector General for Tax Administration
Office of Chief Counsel – Disclosure Branch
City Center Building

1401 H Street, NW, Suite 469
Washington, DC 20005

Facsimile: (202) 622-3339
E-mail: FOIA.Reading.Room@tigta.treas.gov

We regret the additional time and effort this causes; however, we are bound by the requirements of the FOIA and Treasury's implementing regulations. Upon receipt of the items noted above, we will make every effort to promptly process and consider releasing the records you seek. If we do not receive this documentation within thirty (30) calendar days from the date of this letter, we will consider your request closed.

If you have any questions, please contact Government Information Specialist Monica Frye at (202) 622-2738 or monica.frye@tigta.treas.gov and refer to Disclosure File # 2019-FOI-00161.

Sincerely,

A handwritten signature in black ink that reads "Monica Frye". The signature is written in a cursive, flowing style.

Monica Frye
(For) Amy P. Jones
Disclosure Officer
and FOIA Public Liaison

Enclosure